

NAT

DISTRICT COURT OF THE UNITED STATES
FOR NORTHERN DISTRICT OF OKLAHOMA

Eddy L. Patterson
and
Judy R. Patterson
Plaintiffs

V.

JAY BRYCE, REVENUE OFFICER
and DISTRICT DIRECTOR,
INTERNAL REVENUE SERVICE
DEFENDANTS

99CV0814H (J)

CASE NO. _____

FILED

SEP 29 1999

Phil Lombardi, Clerk
U.S. DISTRICT COURT

PETITION TO QUASH REQUEST FOR
MEETING AND MOTION FOR WRIT OF
MANDAMUS TO BE GIVEN TO JAY
BRYCE AND THE INTERNAL REVENUE
SERVICE TO ESTABLISH CLAIM
AGAINST PLAINTIFFS


- (1) Now comes Eddy L. Patterson and Judy R. Patterson, Plaintiffs, with petition to quash request for meeting and motion for writ of mandamus be given to the Internal Revenue Service to file a UCC-1 to establish their claim before any meeting can be requested. In addition, Plaintiffs request the court to include in the mandamus and order for the Defendants to furnish Plaintiffs with a written statement, signed under penalty of perjury, giving the Plaintiffs the section from the Internal Revenue Code (Title 26) that makes the Plaintiffs liable for the 1040 tax and the implementing regulation from 26 CFR that gives this section the force of law.
- (2) This court has jurisdiction to hear and determine this cause of action pursuant to 26 USC Section 7402(a). In addition, 28 USC Section 1340 gives original jurisdiction of civil actions arising under internal revenue acts and 28 USC Sections 1361 and 1391(e) gives district courts original jurisdictions of actions in nature of mandamus to compel officer or employee of the United States to perform duty owed to Plaintiff. Davis v. Federal Deposit Insurance Corporation D.C. Colo. 1974, 369 F.S. pp. 277.
- (3) JAY BRYCE, REVENUE OFFICER, sent letter dated July 15, 1999 to Plaintiffs scheduling a meeting for August 9, 1999 at 9:00 am (EXHIBIT A).
- (4) Meeting was rescheduled to September 9, 1999 due to conflicting schedules.
- (5) Plaintiffs sent certified letter on September 6, 1999 (EXHIBIT B) to JAY BRYCE informing him that the Internal Revenue Service did not have a claim against Plaintiffs because the Internal Revenue Service had not filed a UCC-1 with County Clerk, Tulsa, Oklahoma to establish their claim (EXHIBIT C).
- (6) Plaintiffs also challenged jurisdiction of Internal Revenue Service over them by stating there was no section in the


files
you
C

Internal Revenue Code that made them liable for the individual income tax (1040 Tax).

- (7) JAY BRYCE, REVENUE OFFICER sent letter dated September 13, 1999 (EXHIBIT D), in reply to Plaintiffs letter of September 6, 1999, but did not answer any of the Plaintiff's questions raised in that letter. In fact, Defendant omitted a material fact in his letter when he said the United States Code (USC) is the law of the land. It is only the law of the land if implementing regulations give the sections of the USC the force of the law, in most cases. See CALIFORNIA BANKERS ASSOCIATION v. SHULTZ, 416 U.S. 21(1974) and UNITED STATES v. MERSKY ET AL, 361 U.S. 431 (1960).
- (8) It is a principal of law that one must have a claim to pursue collection of an obligation and under the rules and regulations of the Uniform Commercial Code (UCC), one must file a UCC-1 to establish that claim.
- (9) Because the Internal Revenue Service has not established a claim against Plaintiffs by filing a UCC-1 with County Clerk, Tulsa, Oklahoma, Plaintiffs pray that this court will quash request for meeting until Defendant files a UCC-1 and in conjunction with this order, issue writ of mandamus to JAY BRYCE, REVENUE OFFICER, and to the Internal Revenue Service to file a UCC-1 to establish claim and furnish Plaintiffs with a written statement, signed under penalty of perjury, giving Plaintiffs the section from 26 USC and the implementing regulation from 26 CFR that makes Plaintiffs liable for 1040 tax.

Respectfully Submitted,


Eddy E. Patterson
11245 S. 67th E. Court
Bixby, Oklahoma 74008
(918) 299-7064


Judy E. Patterson
11245 S. 67th E. Court
Bixby, Oklahoma 74008
(918) 299-7064

~~Exhibit A~~

Accepted For Value

Internal Revenue Service
District Director

Date: 08/03/1999

EDDY L & JUDY R PATTERSON
12331 E 60TH ST
TULSA, OK 74146-6902

Department of the Treasury
INTERNAL REVENUE SERVICE
1645 S 101ST EAST AVENUE, 5226
TULSA, OK 74128
Taxpayer Identification Number:
458-60-8564

Place of Appointment:
Address shown above.
Date: 09/07/1999
Time: 09:00 AM
Contact Telephone Number:
(918) [581-7060] [251]
Person to Contact:
JAY BRYCE

We have scheduled a meeting with you for the reason(s) stated below.

We have no record of receiving the following tax returns and want to discuss this matter with you:

Form Number:

1040
1040
1040

Tax Period Ended:

12/31/1996
12/31/1997
12/31/1998

You should bring signed returns and visit our office on the date and at the time your meeting is scheduled. If you cannot come to this meeting, you should call our office immediately and reschedule your appointment.

If you do not do either one, a summons may be issued requiring you to produce certain books, papers, records, or other relevant material. Under section 7210 of the Internal Revenue Code, anyone who is summoned to testify or appear and to produce books, accounts, or other relevant material, but who does not do so and is convicted, will be fined up to \$1,000, imprisoned for up to a year, or both, and will be charged prosecution costs.

We would appreciate your cooperation.

Sincerely yours,

Richard R. Auby
District Director

Internal Revenue Service
District Director

Date: 08/03/1999

EDDY L & JUDY R PATTERSON
12331 E 60TH ST
TULSA, OK 74146-6902

Department of the Treasury
INTERNAL REVENUE SERVICE
1645 S 101ST EAST AVENUE, 5226
TULSA, OK 74128
Taxpayer Identification Number:
458-60-8564

Place of Appointment:
Address shown above.
Date: 09/07/1999
Time: 09:00 AM
Contact Telephone Number:
(918) [581-7060] [251]
Person to Contact:
JAY BRYCE

We have scheduled a meeting with you for the reason(s) stated below.

We have no record of receiving the following tax returns and want to discuss this matter with you:

Form Number:

1040
1040
1040

Tax Period Ended:

12/31/1996
12/31/1997
12/31/1998

You should bring signed returns and visit our office on the date and at the time your meeting is scheduled. If you cannot come to this meeting, you should call our office immediately and reschedule your appointment.

If you do not do either one, a summons may be issued requiring you to produce certain books, papers, records, or other relevant material. Under section 7210 of the Internal Revenue Code, anyone who is summoned to testify or appear and to produce books, accounts, or other relevant material, but who does not do so and is convicted, will be fined up to \$1,000, imprisoned for up to a year, or both, and will be charged prosecution costs.

We would appreciate your cooperation.

Sincerely yours,

Richard R. Auby
District Director

Exhibit B

NOTICE

September 6, 1999

CERTIFIED MAIL RETURN RECEIPT REQ

Mr. Jay Bryce
Internal Revenue Service
1645 S. 101st E. Ave
Tulsa, Ok 74128

RE: EDDY L PATTERSON & JUDY R. PATTERSON

Dear Mr. Bryce:

We have received your letter of 7/15/99 scheduling a meeting with us. We are required and determined to abide by the law. Therefore, before we can meet with you there are several key concerns which must be addressed by your office.

We hereby give NOTICE to you, JAY BRYCE, REVENUE OFFICER that;

- (1) The INTERNAL REVENUE SERVICE operates under the Rules and Regulations of the UNIFORM COMMERCIAL CODE, (UCC).
- (2) The INTERNAL REVENUE SERVICE has not filed a UCCI with the state of Oklahoma to establish their claim against us (see certified document from officer of County Clerk, Tulsa, Oklahoma, Exhibit I).
- (3) There is no section in the INTERNAL REVENUE CODE that makes us liable for the Individual Income Tax. Section I only says TAX IMPOSED. Section 1.1-1 26 CFR, states that Section I of the code imposes an income tax on every individual whom is a citizen or resident of the United States. A Regulation only clarifies a statute, it cannot change a statute. Section I in the Code makes no mention of an individual whom is a citizen or resident of the United States. In addition, Section 1.1-1 26 CFR is not shown in the CFR Index Authority as the implementing regulation, (See Exhibit II).
- (4) Section 7605 – Time and Place of Examination. There is no implementing regulation shown for this section in the CFR Index Authorities for Title 26 (See Exhibit III). The 301.7605 Regulation in 26 CFR is an administrative and procedural Regulation and has no force of law (See 26 CFR Part 601-102).
- (5) Section 7609 (See Exhibit 3) Special Procedures for Third-Party Summons, there is no implementing regulation for this section shown in CFR Index Authorities for 26 CFR.

We need answers to these concerns and must receive complying documents before we can meet with you.

YOU HAVE TEN (10) DAYS WITH WHICH TO COMPLY FROM RECEIPT OF THIS CERTIFIED LETTER, UCC 1-204, UNLESS YOU REQUEST AN EXTENSION OF TIME.

A lack of response on your part means a fault exists, UCC 1-201(16), creating fraud through material misrepresentation which vitiates all forms, contracts, agreements, etc., expressed or implied from the beginning, UCC 1-103.

Mr. Jay Bryce
Internal Revenue Service
September 4, 1999
Page 2

ALL RIGHTS RESERVED WITHOUT PREJUDICE, UCC 1-207.

Eddy L. Patterson
SS NO. 458-60-8564

Judy R. Patterson
SS NO. 452-70-1111

cc: District Director

PATTERSON, EDDY LYNN
PATTERSON, JUDITH RAY
11245 S. 67TH E. COURT
BIXBY, OK 74008

Debtor(s) (Last Name First) and address(es)

EDDY LYNN PATTERSON
Z 11245 S. 67TH E. COURT
BIXBY, OK 74008

Party requesting information or copies: (Name and Address)

State of Oklahoma
Tulsa, Oklahoma
FILED
JULIE HARTMAN
Tulsa County Clerk

08/18/99 10:11:04
RCPT 070094

For Filing Officer Use

☒ INFORMATION
REQUEST:

☐ COPY
REQUEST:

Filing officer please furnish certificate showing whether there is on file as of _____ 19____ at _____ M. any presently effective financing statement naming the above named debtor(s) and any statement of assignment thereof, and if there is, giving the date and hour of filing of each such statement and the name(s) and address(es) of each secured party(ies) therein. Enclosed is uniform fee of \$5.00. Filing officer please furnish exact copies of each page of financing statements and statements of assignment listed below, at the rate of \$1.00 each, which are on file with your office. Enclosed is \$_____ fee for copies requested. In case any of said statements contain more than one page the undersigned agrees to pay the sum of \$1.00 for each additional page.

Date

(Signature of Requesting Party)

File No.	Date and Hour of Filing	Name(s) and Address(es) of Secured Party(ies)
9903672	08/18/99	EDDY LYNN PATTERSON, Z11245 S 67TH E ACT, BIXBY, OK 74
9903673	08/18/99	JUDITH RAY PATERSON, Z11245 S 67TH E CT, BIXBY, OK 740

CERTIFICATE: The undersigned filing officer hereby certifies that

- ☐ the above listing is a record of all presently effective financing statements and statements of assignment which name the above debtor(s) and which are on file in my office as of _____ 19____ at _____ M.
- ☐ the attached _____ pages are true and exact copies of all available financing statements or statements of assignment listed in above request.
- Additional fee requested \$_____

AUGUST 18, 1999

Date

Signature of Filing Officer

TO BE RETURNED WITH COPIES OR INFORMATION

FORM UCC-4 - Copyright© 1988 by BURKHART'S Legal Forms - 2648 E. 11th Street, Tulsa

EXHIBIT I

CFR Index

EXHIBIT III

Authorities

U.S.C.—Continued	CFR	25 U.S.C.—Continued	CFR	26 U.S.C. (1986 I.R.C.)—Continued	CFR	26 U.S.C. (1986 I.R.C.)—Continued	CFR
450m.....	25 Part 11	2006.....	25 Part 30	62.....	26 Part 1, 31	62.....	26 Part 1, 31
451.....	25 Part 151	2008.....	25 Part 30	67.....	26 Part 1, 31	67.....	26 Part 1, 31
452-453.....	25 Part 410	2010.....	25 Part 32	77.....	26 Part 1	77.....	26 Part 1
453-456.....	25 Part 273	2011.....	25 Part 32	79.....	26 Part 1	79.....	26 Part 1
457.....	25 Part 21	2013.....	25 Part 32	83.....	26 Part 1, 301	83.....	26 Part 1, 301
458.....	25 Part 274	2015.....	25 Part 32	101.....	26 Part 1	101.....	26 Part 1
458c.....	25 Part 277	2101 et seq.....	25 Part 32	103.....	26 Part 1, 84	103.....	26 Part 1, 84
458d.....	25 Part 274	203, 206, 207, 210, 212, 216, 218, 220,	25 Part 32	103A.....	26 Part 1, 84	103A.....	26 Part 1, 84
458a-458d.....	25 Part 1001	241, 243	25 Part 32	105.....	26 Part 1, 31	105.....	26 Part 1, 31
464-465.....	25 Part 151	43 Part 3160, 3590	25 Part 32	106.....	26 Part 1, 301	106.....	26 Part 1, 301
466.....	25 Part 151	25 Part 211, 225	25 Part 32	120.....	26 Part 1	120.....	26 Part 1
471.....	25 Part 40	25 Part 179	25 Part 32	121.....	26 Part 1	121.....	26 Part 1
472.....	25 Part 40	25 Part 179	25 Part 32	126.....	26 Part 1	126.....	26 Part 1
473.....	25 Part 38	2701 et seq.....	25 Part 32	129.....	26 Part 1	129.....	26 Part 1
473a.....	25 Part 38	2706.....	25 Part 32	132.....	26 Part 1, 31, 54	132.....	26 Part 1, 31, 54
474.....	25 Part 62, 63, 316	514, 519, 522-524, 531, 533, 535, 537,	25 Part 32	141-143.....	26 Part 301	141-143.....	26 Part 301
476-477.....	25 Part 125	539, 556, 558, 571, 573, 575, 577	25 Part 32	145.....	26 Part 301	145.....	26 Part 301
478.....	25 Part 81	5706.....	25 Part 32	147.....	26 Part 301	147.....	26 Part 301
479.....	25 Part 81	5710.....	25 Part 32	148.....	26 Part 301	148.....	26 Part 301
483.....	25 Part 152	5711.....	25 Part 32	149.....	26 Part 301	149.....	26 Part 301
487.....	25 Part 152	5712.....	25 Part 32	150.....	26 Part 301	150.....	26 Part 301
490.....	25 Part 179	5713.....	25 Part 32	151.....	26 Part 301	151.....	26 Part 301
501-509.....	25 Part 182	5715.....	25 Part 32	155.....	26 Part 301	155.....	26 Part 301
501-502.....	25 Part 18	5716.....	25 Part 32	157.....	26 Part 301	157.....	26 Part 301
503.....	25 Part 151, 216	5717.....	25 Part 32	158.....	26 Part 301	158.....	26 Part 301
508.....	25 Part 62, 63	5718.....	25 Part 32	159.....	26 Part 301	159.....	26 Part 301
509.....	25 Part 211, 213	5719.....	25 Part 32	160.....	26 Part 301	160.....	26 Part 301
573-574.....	25 Part 151	5720.....	25 Part 32	161.....	26 Part 301	161.....	26 Part 301
578.....	25 Part 151	5721.....	25 Part 32	162.....	26 Part 301	162.....	26 Part 301
587.....	25 Part 179	5722.....	25 Part 32	163.....	26 Part 301	163.....	26 Part 301
600-608a.....	25 Part 4	5723.....	25 Part 32	165.....	26 Part 301	165.....	26 Part 301
610-610a.....	25 Part 151	5724.....	25 Part 32	167.....	26 Part 301	167.....	26 Part 301
622.....	25 Part 151	5725.....	25 Part 32	168.....	26 Part 301	168.....	26 Part 301
624.....	25 Part 151	5726.....	25 Part 32	169.....	26 Part 301	169.....	26 Part 301
625.....	25 Part 151	5727.....	25 Part 32	170.....	26 Part 301	170.....	26 Part 301
633.....	25 Part 152	5728.....	25 Part 32	171.....	26 Part 301	171.....	26 Part 301
640c-1.....	25 Part 41	5729.....	25 Part 32	172.....	26 Part 301	172.....	26 Part 301
640d-4.....	25 Part 700	5730.....	25 Part 32	173.....	26 Part 301	173.....	26 Part 301
640d-10.....	25 Part 168	5731.....	25 Part 32	174.....	26 Part 301	174.....	26 Part 301
640d-18.....	25 Part 168	5732.....	25 Part 32	175.....	26 Part 301	175.....	26 Part 301
640d-24.....	25 Part 168	5733.....	25 Part 32	176.....	26 Part 301	176.....	26 Part 301
640d-28.....	25 Part 168	5734.....	25 Part 32	177.....	26 Part 301	177.....	26 Part 301
640d-30.....	25 Part 168	5735.....	25 Part 32	178.....	26 Part 301	178.....	26 Part 301
640d-32.....	25 Part 168	5736.....	25 Part 32	179.....	26 Part 301	179.....	26 Part 301
640d-34.....	25 Part 168	5737.....	25 Part 32	180.....	26 Part 301	180.....	26 Part 301
640d-36.....	25 Part 168	5738.....	25 Part 32	181.....	26 Part 301	181.....	26 Part 301
640d-38.....	25 Part 168	5739.....	25 Part 32	182.....	26 Part 301	182.....	26 Part 301
640d-40.....	25 Part 168	5740.....	25 Part 32	183.....	26 Part 301	183.....	26 Part 301
640d-42.....	25 Part 168	5741.....	25 Part 32	184.....	26 Part 301	184.....	26 Part 301
640d-44.....	25 Part 168	5742.....	25 Part 32	185.....	26 Part 301	185.....	26 Part 301
640d-46.....	25 Part 168	5743.....	25 Part 32	186.....	26 Part 301	186.....	26 Part 301
640d-48.....	25 Part 168	5744.....	25 Part 32	187.....	26 Part 301	187.....	26 Part 301
640d-50.....	25 Part 168	5745.....	25 Part 32	188.....	26 Part 301	188.....	26 Part 301
640d-52.....	25 Part 168	5746.....	25 Part 32	189.....	26 Part 301	189.....	26 Part 301
640d-54.....	25 Part 168	5747.....	25 Part 32	190.....	26 Part 301	190.....	26 Part 301
640d-56.....	25 Part 168	5748.....	25 Part 32	191.....	26 Part 301	191.....	26 Part 301
640d-58.....	25 Part 168	5749.....	25 Part 32	192.....	26 Part 301	192.....	26 Part 301
640d-60.....	25 Part 168	5750.....	25 Part 32	193.....	26 Part 301	193.....	26 Part 301
640d-62.....	25 Part 168	5751.....	25 Part 32	194.....	26 Part 301	194.....	26 Part 301
640d-64.....	25 Part 168	5752.....	25 Part 32	195.....	26 Part 301	195.....	26 Part 301
640d-66.....	25 Part 168	5753.....	25 Part 32	196.....	26 Part 301	196.....	26 Part 301
640d-68.....	25 Part 168	5754.....	25 Part 32	197.....	26 Part 301	197.....	26 Part 301
640d-70.....	25 Part 168	5755.....	25 Part 32	198.....	26 Part 301	198.....	26 Part 301
640d-72.....	25 Part 168	5756.....	25 Part 32	199.....	26 Part 301	199.....	26 Part 301
640d-74.....	25 Part 168	5757.....	25 Part 32	200.....	26 Part 301	200.....	26 Part 301
640d-76.....	25 Part 168	5758.....	25 Part 32	201.....	26 Part 301	201.....	26 Part 301
640d-78.....	25 Part 168	5759.....	25 Part 32	202.....	26 Part 301	202.....	26 Part 301
640d-80.....	25 Part 168	5760.....	25 Part 32	203.....	26 Part 301	203.....	26 Part 301
640d-82.....	25 Part 168	5761.....	25 Part 32	204.....	26 Part 301	204.....	26 Part 301
640d-84.....	25 Part 168	5762.....	25 Part 32	205.....	26 Part 301	205.....	26 Part 301
640d-86.....	25 Part 168	5763.....	25 Part 32	206.....	26 Part 301	206.....	26 Part 301
640d-88.....	25 Part 168	5764.....	25 Part 32	207.....	26 Part 301	207.....	26 Part 301
640d-90.....	25 Part 168	5765.....	25 Part 32	208.....	26 Part 301	208.....	26 Part 301
640d-92.....	25 Part 168	5766.....	25 Part 32	209.....	26 Part 301	209.....	26 Part 301
640d-94.....	25 Part 168	5767.....	25 Part 32	210.....	26 Part 301	210.....	26 Part 301
640d-96.....	25 Part 168	5768.....	25 Part 32	211.....	26 Part 301	211.....	26 Part 301
640d-98.....	25 Part 168	5769.....	25 Part 32	212.....	26 Part 301	212.....	26 Part 301
640d-100.....	25 Part 168	5770.....	25 Part 32	213.....	26 Part 301	213.....	26 Part 301
640d-102.....	25 Part 168	5771.....	25 Part 32	214.....	26 Part 301	214.....	26 Part 301
640d-104.....	25 Part 168	5772.....	25 Part 32	215.....	26 Part 301	215.....	26 Part 301
640d-106.....	25 Part 168	5773.....	25 Part 32	216.....	26 Part 301	216.....	26 Part 301
640d-108.....	25 Part 168	5774.....	25 Part 32	217.....	26 Part 301	217.....	26 Part 301
640d-110.....	25 Part 168	5775.....	25 Part 32	218.....	26 Part 301	218.....	26 Part 301
640d-112.....	25 Part 168	5776.....	25 Part 32	219.....	26 Part 301	219.....	26 Part 301
640d-114.....	25 Part 168	5777.....	25 Part 32	220.....	26 Part 301	220.....	26 Part 301
640d-116.....	25 Part 168	5778.....	25 Part 32	221.....	26 Part 301	221.....	26 Part 301
640d-118.....	25 Part 168	5779.....	25 Part 32	222.....	26 Part 301	222.....	26 Part 301
640d-120.....	25 Part 168	5780.....	25 Part 32	223.....	26 Part 301	223.....	26 Part 301
640d-122.....	25 Part 168	5781.....	25 Part 32	224.....	26 Part 301	224.....	26 Part 301
640d-124.....	25 Part 168	5782.....	25 Part 32	225.....	26 Part 301	225.....	26 Part 301
640d-126.....	25 Part 168	5783.....	25 Part 32	226.....	26 Part 301	226.....	26 Part 301
640d-128.....	25 Part 168	5784.....	25 Part 32	227.....	26 Part 301	227.....	26 Part 301
640d-130.....	25 Part 168	5785.....	25 Part 32	228.....	26 Part 301	228.....	26 Part 301
640d-132.....	25 Part 168	5786.....	25 Part 32	229.....	26 Part 301	229.....	26 Part 301
640d-134.....	25 Part 168	5787.....	25 Part 32	230.....	26 Part 301	230.....	26 Part 301
640d-136.....	25 Part 168	5788.....	25 Part 32	231.....	26 Part 301	231.....	26 Part 301
640d-138.....	25 Part 168	5789.....	25 Part 32	232.....	26 Part 301	232.....	26 Part 301
640d-140.....	25 Part 168	5790.....	25 Part 32	233.....	26 Part 301	233.....	26 Part 301
640d-142.....	25 Part 168	5791.....	25 Part 32	234.....	26 Part 301	234.....	26 Part 301
640d-144.....	25 Part 168	5792.....	25 Part 32	235.....	26 Part 301	235.....	26 Part 301
640d-146.....	25 Part 168	5793.....	25 Part 32	236.....	26 Part 301	236.....	26 Part 301
640d-148.....	25 Part 168	5794.....	25 Part 32	237.....	26 Part 301	237.....	26 Part 301
640d-150.....	25 Part 168	5795.....	25 Part 32	238.....	26 Part 301	238.....	26 Part 301
640d-152.....	25 Part 168	5796.....	25 Part 32	239.....	26 Part 301	239.....	26 Part 301
640d-154.....	25 Part 168	5797.....	25 Part 32	240.....	26 Part 301	240.....	26 Part 301
640d-156.....	25 Part 168	5798.....	25 Part 32	241.....	26 Part 301	241.....	26 Part 301
640d-158.....	25 Part 168	5799.....	25 Part 32	242.....	26 Part 301	242.....	26 Part 301
640d-160.....	25 Part 168	5800.....	25 Part 32	243.....	26 Part 301	243.....	26 Part 301
640d-162.....	25 Part 168	5801.....	25 Part 32	244.....	26 Part 301	244.....	26 Part 301
640d-164.....	25 Part 168	5802.....	25 Part 32	245.....	26 Part 301	245.....	26 Part 301
640d-166.....	25 Part 168	5803.....	25 Part 32	246.....	26 Part 301	246.....	26 Part 301
640d-168.....	25 Part 168	5804.....	25 Part 32	247.....	26 Part 301	247.....	26 Part 301
640d-170.....	25 Part 168	5805.....	25 Part 32	248.....	26 Part 301	248.....	26 Part 301
640d-172.....	25 Part 168	5806.....	25 Part 32	249.....	26 Part 301	249.....	26 Part 301
640d-174.....	25 Part 168	5807.....	25 Part 32	250.....	26 Part 301	250.....	26 Part 301
640d-176.....	25 Part 168	5808.....	25 Part 32	251.....	26 Part 301	251.....	26 Part 301
640d-178.....	25 Part 168	5809.....	25 Part 32	252.....	26 Part 301	252.....	26 Part 301
640d-180.....	25 Part 168	5810.....	25 Part 32	253.....	26 Part 301	253.....	26 Part 301
640d-182.....	25 Part 168	5811.....	25 Part 32	254.....	26 Part 301	254.....	26 Part 301
640d-184.....	25 Part 168	5812.....	25 Part 32	255.....	26 Part 301	255.....	26 Part 301
640d-186.....	25 Part 168	5813.....	25 Part 32	256.....	26 Part 301	256.....	26 Part 301
640d-188.....	25 Part 168	5814.....	25 Part 32	257.....	26 Part 301	257.....	26 Part 301
640d-190.....	25 Part 168	5815.....	25 Part 32	258.....	26 Part 301	258.....	26 Part 301
640d-192.....	25 Part 168	5816.....	25 Part 32	259.....	26 Part 301	259.....	26 Part 301
640d-194.....	25 Part 168	5817.....	25 Part 32	260.....	26 Part 301	260.....	26 Part 301
640d-196.....	25 Part 168	5818.....	25 Part 32	261.....	26 Part 301	261.....	26 Part 301
640d-198.....	25 Part 168	5819.....	25 Part 32	262.....	26 Part 301	262.....	26 Part 301
640d-200.....	25 Part 168	58					

767

PATTERSON, EDDY LYNN
PATTERSON, JUDITH RAY
 11245 S. 67TH E. COURT
 BIXBY, OK 74008

Debtor(s) (Last Name First) and address(es)

EDDY LYNN PATTERSON
 % 11245 S. 67TH E. COUP
 BIXBY, OK 74008

Party requesting information or copies (Name and Address)

State of Oklahoma
 Tulsa, Oklahoma
 FILED
 JUDITH PATTERSON
 Tulsa County Clerk

08/18/99 13:11:34
 RCPT 370204

For Filing Officer Use

☒ **INFORMATION**
REQUEST:

☐ **COPY**
REQUEST:

Filing officer please furnish certificate showing whether there is on file as of _____ 19____ at _____ M any presently effective financing statement naming the above named debtor(s) and any statement of assignment thereof and if there is, giving the date and hour of filing of each such statement and the name(s) and address(es) of each secured party(ies) therein. Enclosed is uniform fee of \$5.00. Filing officer please furnish exact copies of each page of financing statements and statements of assignment listed below at the rate of \$1.00 each which are on file with your office. Enclosed is \$_____ fee for copies requested. In case any of said statements contain more than one page the undersigned agrees to pay the sum of \$1.00 for each additional page.

Date

(Signature of Requesting Party)

File No.	Date and Hour of Filing	Name(s) and Address(es) of Secured Party(ies)
9903672	08/18/99	EDDY LYNN PATTERSON, %11245 S 67TH E ACT, BIXBY, OK 74008
9903673	08/18/99	JUDITH RAY PATERSON, %11245 S 67TH E CT, BIXBY, OK 74008

CERTIFICATE: The undersigned filing officer hereby certifies that

- ☐ the above listing is a record of all presently effective financing statements and statements of assignment which name the above debtor(s) and which are on file in my office as of _____ 19____ at _____ M
- ☐ the attached _____ pages are true and exact copies of all available financing statements or statements of assignment listed in above request.
- Additional fee requested: _____

AUGUST 18, 1999

Date

Signature of Filing Officer

TO BE RETURNED WITH COPIES OR INFORMATION

FORM UCC-4 - Copyright© 1988 by BURKHART'S Legal Forms - 2648 E. 11th Street, Tulsa, OK 74106

Exhibit D

ACCEPTED FOR VALUE



The Department of Treasury Internal Revenue Service

Date: 9-13-99

Eddy L. & Judy R. Patterson
1245 South 67th E. Ct.
Bixby, Oklahoma 74008

Revenue Officer, Jay Bryce
Employee # 73-2702
1645 S. 101st E. Ave. #226
Tulsa, Oklahoma 74128
918-581-7060 x251

In reponse to your letter, dated September 6, 1999, enclosed is further information that will address you concerns. After reviewing the enclosed information, call to reschedule your appointment.

Revenue Officer, Jay Bryce

A handwritten signature in dark ink, appearing to be "JB", written over a horizontal line.

PROVISION TO LEVY AND COLLECT TAX

The 16th Amendment to the United States Constitution provides that the Congress shall have the power to levy and collect taxes on income, from whatever source derived, without apportionment among the several states, and without regard to any census or orientation.

Some people have contended that:

- a) The tax laws are unconstitutional because the 16th Amendment was not properly ratified, or;
- b) The State of Ohio was not properly a State at the time of ratification of the 16th Amendment; therefore, the amendment is not valid and income tax is unconstitutional.

The 16th Amendment was ratified by 40 States, including Ohio, and a proclamation was issued in 1913. Shortly thereafter, two other States also ratified it. Under Article V of the U.S. Constitution, in order for an amendment to be valid, three-fourths of the States must ratify it. There were enough States ratifying this amendment, even without Ohio's ratification, to validate the amendment.

Sample supportive case law: Porth v. Broderick, 214 F.2d 925 (10th Circuit, 1954); United States v. Porth, 426 F.2d 519 (10th Circuit, 1970), certiorari denied, 400 U.S. 824; United States v. Whitesel, 543 F.2d 1176 (6th Circuit, 1976), certiorari denied, 431 U.S. 967.

UNITED STATES LAW

The United States Code (USC) is the law of the land, which is written by Congress. Title 26 of the USC is the Internal Revenue Code (IRC), and sections of that law are usually cited as "26 USC xxxx" or "IRC xxxx" (where "xxxx" is the specific section).

Here are some code sections of interest, each with its title and a brief description of its provision:

IRC 7801 -- AUTHORITY OF THE DEPARTMENT OF THE TREASURY

Provides the administration and enforcement of the IRC be performed by, or under the supervision of, the Secretary of the Treasury.

IRC 7802 -- COMMISSIONER OF INTERNAL REVENUE...

Provides for such a Commissioner, whose duties and powers are prescribed by the Secretary of the Treasury.

-- more --

Page 2

- IRC 1 -- TAX IMPOSED
Imposes an income tax on individuals, based on taxable income.
- IRC 61 -- GROSS INCOME DEFINED
Defines "gross income" as "all income from whatever source derived."
- IRC 63 -- TAXABLE INCOME DEFINED
Defines "taxable income" as "gross income minus the deductions allowed by this chapter."
- IRC 6011 -- GENERAL REQUIREMENT OF RETURN, STATEMENT, OR LIST
Requires any person liable for any tax imposed by the IRC to file a return "according to the forms and regulations prescribed by the Secretary."
- IRC 6012 -- PERSONS REQUIRED TO MAKE RETURNS OF INCOME
Requires, among others, "every individual having for the taxable year gross income which equals or exceeds the exemption amount..." to file a return. (Note: The "exemption amount" is what we generally refer to as our "personal exemption" -- which, for 1992, in most cases, is \$2,300.)
- IRC 6072 -- TIME FOR FILING INCOME TAX RETURNS
Prescribes April 15 as the filing deadline for returns based on the calendar year, January¹ through December 31.
- IRC 6091 -- PLACE FOR FILING RETURNS OR OTHER DOCUMENTS
Prescribes any return be filed in the IRS district where the taxpayer lives, or at the IRS service center serving the IRS district. (Note: The IRS Oklahoma City District encompasses the entire State of Oklahoma; and, most Oklahomans file their returns by mailing them to the IRS Service Center in Austin, Texas.)
- IRC 6151 -- TIME AND PLACE FOR PAYING TAX SHOWN ON RETURNS
Requires payment of tax to be made "at the time and place fixed for filing the return."

PENALTIES

There are penalties provided for under the IRC for noncompliance with the various parts of the law. For example:

IRC 6651(a)(1) for failure to file a return or pay tax

-- more --

Page 3

IRC 6702 for filing a frivolous income tax return (Note: a frivolous income tax return is one in which the "substantial correctness" of the self-assessment cannot be determined, or the return indicates the self-assessment is substantially incorrect, and such conduct is due to a frivolous position on the laws, or a desire (which appears on the purported return) to delay or impede the administration of Federal income tax laws.)

IRC 7201 for tax evasion (criminal)

IRC 7203 for willful failure to file or pay tax (criminal)

IRC 7206 for fraud (criminal)

A FINAL NOTE

In the case of McKee v. Commissioner of Internal Revenue, 85 TC 9248 (1984), the Federal judge stated the following in his concluding remarks after sustaining the Government's imposition of the "frivolous return penalty":

"The federal taxation system depends on correct self-assessments by all taxpayers. Tax returns are not vehicles for expressing personal, religious, or other beliefs. The Internal Revenue Service is not the appropriate forum for expressing concern over government spending policies. Congress has found that unauthorized and unfounded tax protestations on returns significantly impugn the efficiency and integrity of the tax system and, for deterrent purposes, should be levied with substantial penalties."

#

**ATTACHMENTS TO
THIS
DOCUMENT ARE
NOT SCANNED**

**SEE ORIGINAL
CASE FILE**